

**HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

WRIT PETITION No.21530 of 2007

Date: 11-10-2007.

Between :

M/s.S.Lalaiah & Co., Hyderabad,
Rep. by its Partner.

.....Petitioner

And

The Commercial Tax Officer, Saroornagar Circle,
Hyderabad.

.....Respondent.

**HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

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ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The order of assessment is challenged on various grounds and it is insisted by the learned counsel for petitioner that the assessing authority has failed to take note of the judgments of this Court and the Supreme Court and if such judgments were taken into consideration, the assessment order would have been different. We consider that these are the matters, which can also be agitated before the appellate authority and the appellate authority is not disqualified from entertaining such pleas. Therefore, this is not a fit case where we should exercise our jurisdiction to entertain a relief under Article 226 of the Constitution when appropriate alternate remedy is available.

Therefore, this writ petition is dismissed. The petitioner is, however, at liberty to seek appropriate remedy by way of appeal. Counsel for petitioner submits that for some reasons, the appeal has not been filed within time. Therefore, in the interest of justice,

after hearing learned Government Pleader, we allow the petitioner to file appeal within a period of two weeks from today.

BILAL NAZKI, J

11th October 2007.

RAMESH RANGANATHAN, J

ajr